

## U.S. Government Standard General Ledger

### SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2001 and 2002. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic four-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

Note that the GOALS format for crosswalks to the SF 133 and FMS 2108 are no longer provided because all agencies are required to report through FACTS II by the final quarter of fiscal 2000.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

<b>Fiscal 2001 Reporting:</b>	<b><u>Page Number</u></b>
➤ SF 133: Report on Budget Execution and Budgetary Resources	V 3 - 16
➤ FMS 2108: Yearend Closing Statement .....	V 17 - 24
➤ OMB Form and Content Statements*	
• Balance Sheet.....	V 25 - 34
• Statement of Net Cost .....	V 35 - 38
• Statement of Changes in Net Position.....	V 39 - 40
• Statement of Budgetary Resources .....	V 41 - 52
• Statement of Financing .....	V 53 - 66
• Statement of Custodial Activity.....	V 67 - 68
 <b>Fiscal 2002 Reporting:</b>	
➤ SF 133: Report on Budget Execution and Budgetary Resources	V 69 - 82
➤ FMS 2108: Yearend Closing Statement .....	V 83 - 90
➤ OMB Form and Content Statements*	
• Balance Sheet.....	V 91 - 100
• Statement of Net Cost .....	V 101 - 104
• Statement of Changes in Net Position.....	V 105 - 106

- Statement of Budgetary Resources ..... V 107 - 120
  - Statement of Financing ..... V 121 - 134
  - Statement of Custodial Activity..... V 135 - 136
- Program and Financing Schedule (Fiscal 2001)..... V 137 - 172

**\*Formats for OMB Form and Content Statements**

- Balance Sheet..... V 173 - 174
- Statement of Net Cost..... V 175
- Statement of Changes in Net Position.....V 176
- Statement of Budgetary Resources..... V 177 - 179
- Statement of Financing..... V 180 - 181
- Statement of Custodial Activity..... V 182